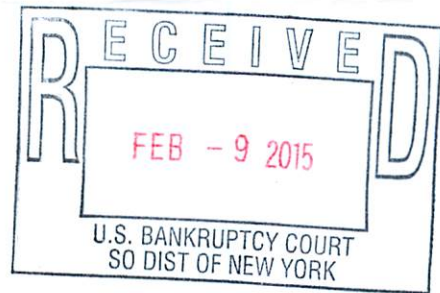




February 3, 2015

United States Bankruptcy Court
Southern District of New York
One Bowling Green,
New York, NY 10004-1408
U.S.A.



Attn: Lehman Brothers Holdings Inc.

Please find attached signed Transfer of Claim form.

Also attached is the cheque for the claim transfer fee of USD 25.

If you have any questions, please feel free to contact me at jtang@cansofunds.com or 1-905-881-8853.

Best regards,

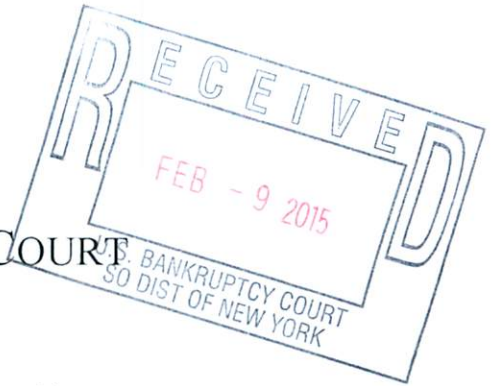
A handwritten signature in blue ink, appearing to read 'Jeff Tang', with a long, sweeping horizontal stroke extending to the right.

Jeff Tang
Canso Investment Counsel Ltd.

B 210A (Form 210A) (12/09)

UNITED STATES BANKRUPTCY COURT

Southern District of New York



In re Lehman Brothers Holdings Inc., et al. Debtors

Case No. 08-13555 (JMP)

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Canso Corporate Value Fund

Name of Transferee

Philbeau Inc. Corporate Securities

Name of Transferor

Name and Address where notices to transferee should be sent:

c/o Canso Fund Management Ltd.
100 York Blvd., Suite 550
Richmond Hill, Ontario, Canada L4B 1J8

Phone: 1-905-881-8853

Last Four Digits of Acct #: 3002

Court Claim # (if known): 59195

Amount of Claim: \$68,516.12 (original claim amount filed)

Date Claim Filed: 10/30/2009

Phone: 1-905-881-8853

Last Four Digits of Acct. #: PHI14 ← account number

Name and Address where transferee payments should be sent (if different from above):

Phone: 1-905-881-8853

Last Four Digits of Acct #: 3002

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By: Heather Mason-Wood

Transferee/Transferee's Agent

HEATHER MASON-WOOD

DIRECTOR, CANSO FUND MANAGEMENT LTD.

Date: Feb 2, 2015

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.